

Message Text

UNCLASSIFIED

PAGE 01 GUATEM 02847 161517Z

ACTION COME-00

INFO OCT-01 ARA-14 ISO-00 EB-08 L-03 CIAE-00 DODE-00

DOTTE-00 FMC-02 INR-10 NSAE-00 CG-00 DLOS-09

OES-07 CTME-00 TRSE-00 /054 W

-----113474 171519Z /46

R 161455Z MAY 78

FM AMEMBASSY GUATEMALA

TO SECSTATE WASHDC 0263

INFO AMEMBASSY SAN SALVADOR

AMEMBASSY TEGUCIGALPA

UNCLAS GUATEMALA 2847

E.O. 11652: N/A

TAGS: EWWT, GT

SUBJECT: REPSONSE TO FEDERAL MARITIME COMMISSION REQUEST FOR INFOR-
MATION ON STAMP CHARGE

REF: STATE 122089

1. STAMP AND SEALED PAPER TAX ARE IMPOSED BY THE GUATEMALAN IRS (DIRECION GENERAL DE RENTAS INTERNAS) WHICH ALSO COLLECTS THE TAX. IT IS COLLECTED ON THE CIF VALUE OF ALL CARGOES. IT IS, THEREFORE, COLLECTED AGAINST BOTH THE VALUE OF THE CARGO AND THE FREIGHT CHARGES. THE TAX IS PAID BY ALL USERS UNLESS EXPRESSLY EXONERATED BY THE FISCAL AUTHORITIES. SUCH EXONERATION IS USUALLY LIMITED TO SPECIFIC CARGOES OF THE GOVERNMENT. THE REVENUES FROM THE TAX ARE PLACED IN THE GENERAL FUND (FONDO COMUN). THESE CHARGES DATE FROM DECREE 1831 OF MAY 30, 1932.

2. ADDITIONAL INFORMATION WHICH MAY BE OF INTEREST INCLUDES: THE STAMP AND SEALED PAPER TAXES ARE A TRADITIONAL LATIN AMERICAN GOVERNMENT REVENUE SOURCE. IN THE CASE OF GUATEMALA, COLLECTION FROM THIS BROAD CATEGORY (ALSO LEVIED AGAINST SALARIES ABOVE A CERTAIN LEVEL) WAS
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\$140.2 MILLION IN 1977. THIS AMOUNTED TO 24 PERCENT OF TOTAL CURRENT INCOME IN THE YEAR 1977.
BOSTER

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: CARGO HANDLING, MARITIME LAW, FREIGHT RATES, PORT CHARGES
Control Number: n/a
Copy: SINGLE
Draft Date: 16 may 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978GUATEM02847
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780208-0013
Format: TEL
From: GUATEMALA
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780555/aaaabupw.tel
Line Count: 58
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: a152c19c-c288-dd11-92da-001cc4696bcc
Office: ACTION COME
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 78 STATE 122089
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 22 mar 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2681361
Secure: OPEN
Status: NATIVE
Subject: REPSONSE TO FEDERAL MARITIME COMMISSION REQUEST FOR INFOR- MATION ON STAMP CHARGE
TAGS: EWWT, EFIN, ELTN, GT, FMC
To: STATE
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/a152c19c-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
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